

20 November 1961

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COMPTROLLER INSTRUCTION NO. 68, Amendment No. 1

SUBJECT: General - Reimbursements from Others (including
U. S. Government Agencies)

Specific - Procedure for Controlling Billing and
Collection

1. PURPOSE

This amendment revises the procedure (subparagraph 4a(1)(b)) to be followed concerning the rendition of billings to others.

2. FILING INSTRUCTIONS

The revised page 3, attached hereto, should be inserted to replace the original page 3.

25X1A

Deputy Comptroller

DOCUMENT NO. _____
NO CHANGE IN CLASS. ☐
☐ DECLASSIFIED
CLASS. CHANGED TO: TS S ☒ 2012
NEXT REVIEW DATE: _____
AUTH: HR 70-2
DATE: 29-3-82 REVIEWER: 086/99

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affected. Agency component supported with documents prepared in a manner that will readily identify the items billed with orders placed or agreements made including, when appropriate, evidence of actual receipt by, or shipment to, the recipient. This memorandum from the Agency component should include information as to (1) security classification to be applied to billing, (2) name, title, building address, and room number of person to be contacted in cases where billing is classified, (3) total dollar amount to be billed, and (4) fiscal year to which reimbursement is to be applied.

*Revised by
C.I. #68
Amend #1, dtd
20 Nov. 61* (2) Agreements Involving Unusual or Special Considerations:

In some instances agreements with others concerning reimbursement transactions which contain unusual or special considerations are of such a nature that the copy of the agreement and any detailed supporting documentation must be retained in the Assistant Comptroller's file and not flow to the Fiscal Division. In such cases, billings shall be rendered by the Fiscal Division on the basis of memorandum requests from the Assistant Comptroller. Each such request shall include a statement that supporting documentation is on file in the Assistant Comptroller's Office.

b. Property Sales Transactions Originating at Headquarters:

- (1) Property transaction code 66 shall represent a debit to account 152.5 - "Accounts Receivable - Property Sales" and a credit to account 170 - "Stores - Supplies and Equipment" for the carrying value of the property sold. The MRD Supply Control Section will provide the MRD - Accounting Section with a reproduced card of each 66 transaction. These cards will represent the debits to account 152.5. Credits to account 152.5 will be made by the Finance Division, Accounts Branch.
- (2) The following types of transactions are currently considered property sold (66 transactions):
 - (a) Property provided to other Government agencies on a reimbursable basis.
 - (b) Vehicles turned over to GSA for sale on behalf of the Agency.
 - (c) Property traded-in on new purchases.

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